

# NO ANALYSIS REQUIRED

Franchise Tax Board

Author: McPherson Analyst: Kristina E. North Bill Number: SB 205

Related Bills: None Telephone: 845-6978 Amended Date: May 22, 2001

Attorney: Patrick Kusiak Sponsor: \_\_\_\_\_

**SUBJECT:** Crime/False, Fraudulent Or Deceptive Conduct With Regard to the PIT and B&CT Laws

- ☐ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- ☐ TECHNICAL BILL -- No program or fiscal changes to existing program.
- ☐ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- ☐ TECHNICAL AMENDMENT -- No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.
- ☒ MINOR AMENDMENT -- No change in previously submitted analysis required. Approved position of prior analysis is Pending.
- ☐ MINOR AMENDMENT -- No change in approved position of \_\_\_\_\_.  
See comments below.
- ☒ OTHER - See comments below.

## COMMENTS:

This bill would specify that felony penalty provisions for filing a false tax return would conform to the Penal Code determinate sentencing. This bill also would make technical and nonsubstantive changes to other codes that do not affect the department and are not discussed in this analysis.

The May 22, 2001, amendment removed the urgency clause and made other changes that would not impact the department. This bill would now be effective and operative January 1, 2002. Except for these changes, the remainder of department's analysis of this bill as amended May 7, 2001, still applies.

Board Position:

<input type="checkbox"/> S	<input type="checkbox"/> NA	<input type="checkbox"/> NP
<input type="checkbox"/> SA	<input type="checkbox"/> O	<input type="checkbox"/> NAR
<input type="checkbox"/> N	<input type="checkbox"/> OUA	<input checked="" type="checkbox"/> PENDING

Franchise Tax Board Staff

Date

Kristina E. North

06/08/01